



GFEBs General Ledger



Briefing for: DASA FOA
February 28, 2012

*Commitment to Current and Future
Readiness*



Agenda

- General Ledgers
 - ☐ What is General Ledger?
 - ☐ What is General Ledger in GFEBS?
 - ☐ Various GLs
- How GFEBS reporting works
- FI/FM Integration
- SOF vs. Budgetary Ledger vs. Proprietary Ledger Diagram



General Ledger

- An entity's accounting records. These records are a financial representation of an economic event. This formal ledger should contain all the financial transactions of a business entity
- Federal Government General Ledger account structure is governed, established, and maintained by the Department of Treasury
- GFEBS is setup with two General Ledgers- SL 95 (Operating) and SL Z1 (Reporting)



U.S. Government Standard General Ledger

- Chart of Accounts Structure

1000	Assets
2000	Liabilities
3000	Net Position
4000	Budgetary
5000	Revenue
6000	Expense
7000	Gains/Losses/Miscellaneous Items
8000	Memorandum for Loan Guarantee
9000	Agency-Specific Statistical/Memorandum

Website: <http://www.fms.treas.gov/ussgl/index.html>



Relationship Among General Ledgers (GLs) and Chart of Accounts (COA)

GL=SL 95

- GL=1010.0120
- GL=1010.0125
- GL=6100.11B1
- GL=6100.21T0
- GL=6100.2533
- GL=4119.0100

GL =SL Z1

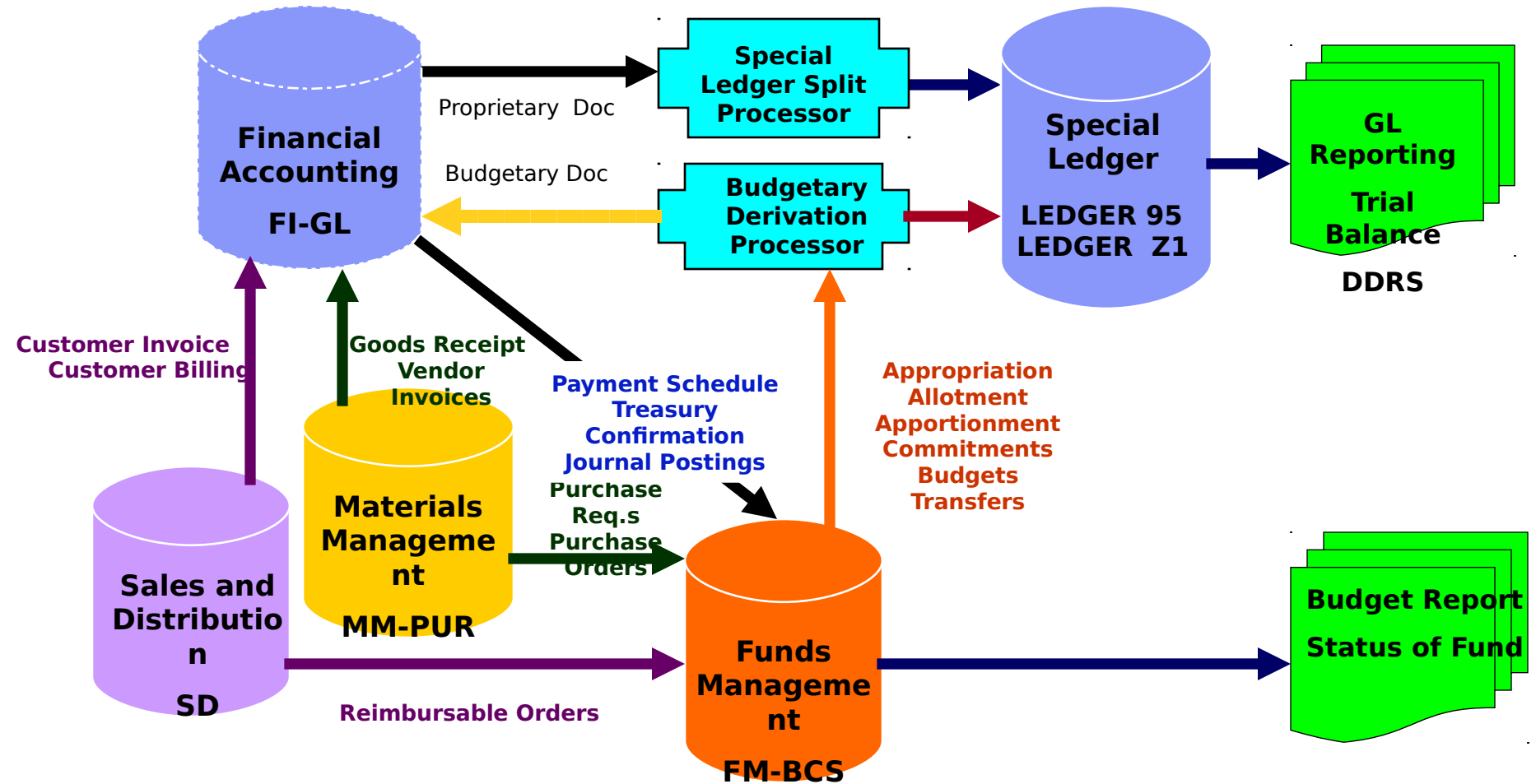
- GL=1010.0120
- GL=6100.9000
- GL=4119.9000

USSGL

- GL=1010
- GL=6100
- GL=4119

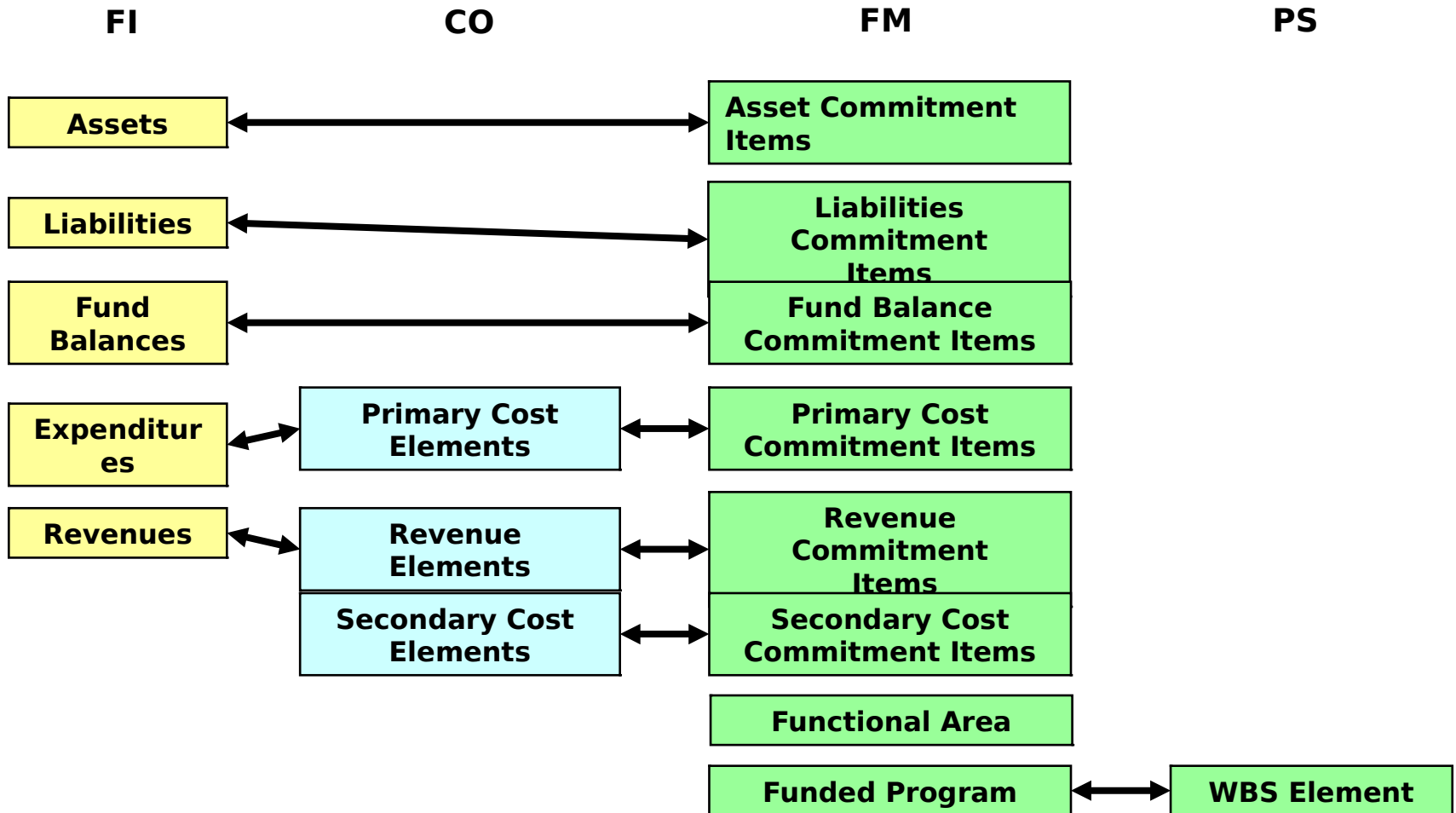


How GFEBS Reporting Works



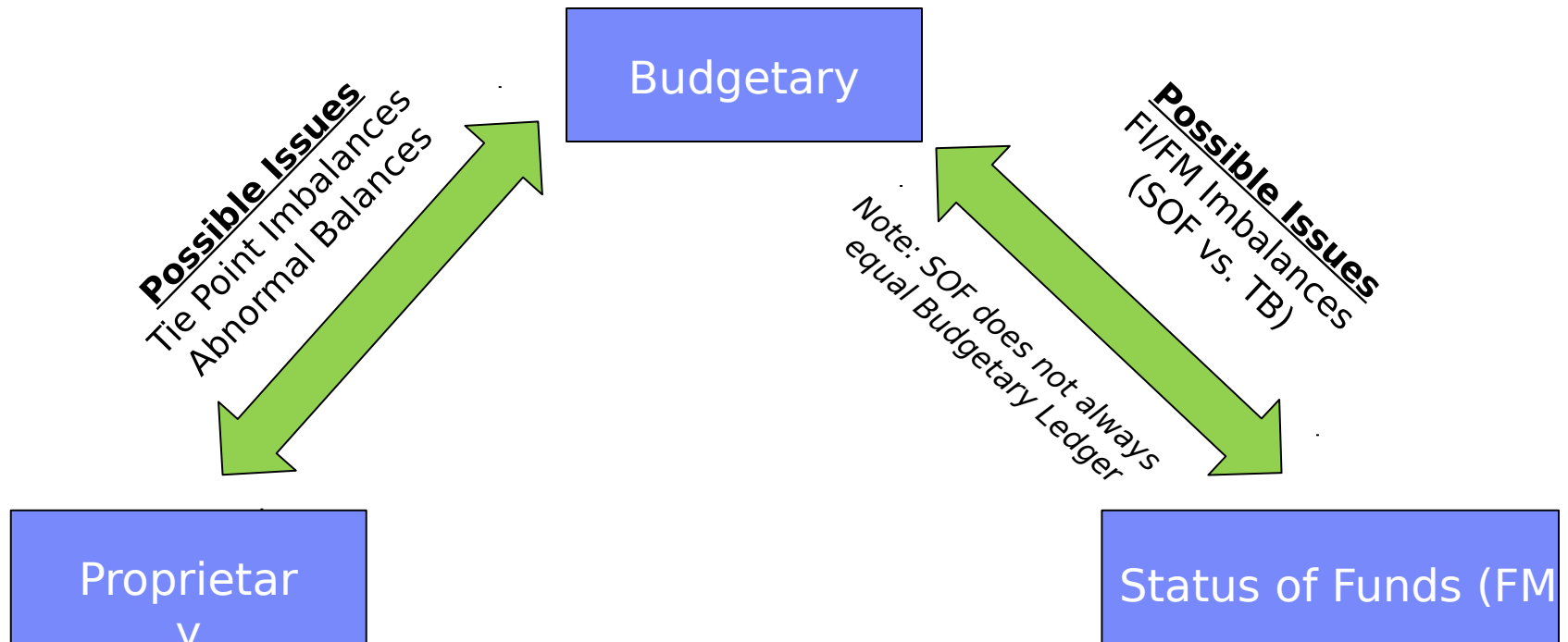


Master Data Integration





SOF vs. TB





QUESTIONS